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From:

Sent: Tuesday, June 26, 2012 10:05:24 AM

To:

Cc:

Subject: RE: New issue - Explanations of Adjustments

All of the adjustments, including the adjustments that were the basis for the restitution calculation, should be reflected on the explanation of items. Explaining all of the adjustments will show how the total tax liability was determined. Further, there may be instances when one adjustment is based off of another and will need to be explained for clarity. If the taxpayer challenges an adjustment that was agreed to in the criminal case, then the Service can raise issue preclusion and a section 6201(a)(4)(C) argument. Including the adjustment on the report will not hamper or diminish these defenses. [REDACTED]

[REDACTED]